

Hearing Date And Time: April 22, 2010 at 10:00 a.m. (prevailing Eastern Time)  
Response Date And Time: April 15, 2010 at 4:00 p.m. (prevailing Eastern Time)

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**UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:

DELPHI CORPORATION, et al.

Debtors.

Case No. 05-44481 (RDD)

Chapter 11

(Jointly Administered)

**RESPONSE OF NEW JERSEY SELF-INSURERS GUARANTY ASSOCIATION  
(CLAIM NOS. 18602 and 19712) TO DEBTORS' FORTY-SIXTH OMNIBUS  
OBJECTION TO CLAIMS**

New Jersey Self-Insurers Guaranty Association (the "Association"), by and through its attorneys, McElroy, Deutsch, Mulvaney & Carpenter, LLP, respectfully submits this response to the Debtors' Forty-Sixth Omnibus Objection ("Objection") to claims:

1. On October 8 and 14, 2005, Delphi Corporation and certain of its subsidiaries and affiliates (collectively the "Debtor or Debtors"), filed voluntary petitions for reorganization under

Chapter 11 of the United States Bankruptcy Code (“Code”) and continued to operate their business and manage their properties as debtors-in-possession pursuant to §§ 1107(a) and 1108 of the Code.

2. On March 19, 2010 the Debtors filed this Objection to various claims.

3. In the Objection, the Debtor seeks to disallow and expunge the administrative claims of the Association (Claim nos. 18602 and 19712, Objection Exhibit C) (the “Claims”) because Debtor asserts that the Claims are not owing based upon the Reorganized Debtor’s books and records.

### **Background**

4. The Association was formed pursuant to N.J.S.A. 34:15-120.16, as a non-profit entity created to pay workers compensation claims of employees of bankrupt employers who are self-insured in the State of New Jersey, or were previously self-insured, like Debtor, and have remaining liability.

5. To qualify as self-insured in the State of New Jersey, Debtor obtained a bond to satisfy workers’ compensation claims. The Association is a “secondary” payer in connection with Debtors’ self-insured workers compensation obligations behind payment of those obligations from the bond established by the Debtor.

6. At the outset of Debtor’s bankruptcy proceeding, on or about October 13, 2005, the Bankruptcy Court entered an order granting the Debtor authority to pay, among other things, workers’ compensation obligations. Accordingly, the Association filed a proof of claim No. 11631 in this proceeding asserting pre-petition claims against the Debtor. Claim No. 11631 has been objected to by the Debtor through Debtor’s Thirty Fourth Omnibus Objection to Claims (the “Thirty-Fourth Omnibus Objection”) and is not the subject of Debtor’s objection herein. The Association

filed a response to the Thirty-Fourth Omnibus Objection and the parties are currently engaged in negotiations to resolve this claim.

7. The Debtor established an administrative claims bar date of July 15, 2009 for administrative claims from the commencement of the case through June 1, 2009 (which Debtor states was subsequently modified to May 31, 2009). Accordingly, the Association timely filed administrative claim No. 18602 on July 14, 2009, a copy of which is attached hereto for convenient reference as Exhibit A.

8. Thereafter, the Debtor established an administrative claims bar date of November 5, 2009 for administrative claims for the period of June 1, 2009 through October 6, 2009, the Effective Date of the Modified Plan. Accordingly, the Association timely filed administrative claim No. 19712 on November 4, 2009, a copy of which is attached hereto for convenient reference as Exhibit B.

9. In November of 2009, the Debtor distributed a letter regarding workers compensation claims in which it stated that DPH Holdings Corp. would “continue to make payments in the ordinary course for valid individual workers’ compensation claims for injuries arising on or after October 8, 2005 but on or before October 6, 2009.” A copy of the aforementioned letter is attached hereto as Exhibit C.

10. The Association has been in negotiations with the Debtor regarding resolution of the Claims.

**WHEREFORE**, the New Jersey Self-Insurers Guaranty Association respectfully requests that the Court deny the relief sought by the Debtor at this time to allow the Debtor and the Association to continue their discussions towards a resolution of the Claims.

Dated: April 15, 2010

Respectfully submitted,

**McElroy, Deutsch, Mulvaney & Carpenter, LLP**  
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